

## FISCAL AUDIT ENTRANCE CONFERENCE QUESTIONNAIRE

<b>Non-Profit Organization (NPO)</b>	
<b>Program No(s):</b>	
<b>Audit Period:</b>	
<b>Auditor-In-Charge</b>	
<b>Date and Time:</b>	
<b>Location:</b>	

### A. INTRODUCTIONS

#### 1. CDSS Auditors:


#### 2. NPO's Staff and Title:


### B. PURPOSE OF THE FISCAL AUDIT, SCOPE, AND METHODOLOGY:

Conduct a fiscal audit to evaluate the NPO's program operations during the audit period, \_\_\_\_\_, in accordance with Office of Management and Budget (OMB) Circular A-133, Title 2, CFR, Part 230 (formerly known as OMB Circular A-122), and Manual of Policies and Procedures (MPP).

- Determine whether Aid to Families with Dependent Children-Foster Care (AFDC-FC) funds were spent on allowable and reasonable costs.
- Determine whether expenditures are supported, well-documented, and indicate the purpose for each transaction.
- Determine whether the NPO complied with applicable laws and regulations pertaining to program operations.
- Review personnel files, payroll records, general ledgers, cancelled checks, bank statements, invoices, receipts, lease agreements, and contracts, etc.
- Obtain an understanding of the NPO's internal control procedures to evaluate their effectiveness.
- Evaluate the Board of Director's composition and validity and its effectiveness for overseeing program operations.
- Field work will be from \_\_\_\_\_ through \_\_\_\_\_.
- Need access to any automated accounting system/records that were used and/or maintained.
- Request appropriate quiet workspace and access to a copy machine. If a copy machine is not available, a request may be necessary to take records offsite for copying.

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### C. GENERAL INFORMATION

1. During the audit period to present, describe the different programs operated and services provided and which ones are funded by AFDC-FC funds?

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2. Are you familiar with applicable state and federal laws and regulations that govern foster care under the Title IV-E AFDC-FC program? Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, verify familiarity with the following:  
W&IC \_\_\_\_\_ CCC \_\_\_\_\_ H&S \_\_\_\_\_ MPP \_\_\_\_\_ OMB A-122 \_\_\_\_\_

3. Please provide names(s), telephone number(s) and other contact information should we need further information or have any questions during the field work.

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### D. INTERNAL CONTROLS QUESTIONNAIRE

1. Please identify staff available to discuss Internal Control Procedures.

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2. When will they be available?

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### E. BOARD OF DIRECTORS QUESTIONNAIRE

1. Who are the key members of the Board of Directors and when will they be available for an interview?

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2. Of the key Board members, who was on the Board of Directors during the audit period?

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### F. QUESTIONS/CONCERNS:

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Prepared by	Initial	Date
Approved by		